

[Your Name/Firm Name]

[Address Line 1]

[Address Line 2]

[Phone Number]

[Date]

Internal Revenue Service

[Address of Specific IRS Office or Cincinnati, OH 45999-0040]

RE: Letter of Representation and Request for Innocent Spouse Relief

Taxpayer Name: [Client's Full Name]

Taxpayer SSN: [Client's Social Security Number]

Tax Years: [List Tax Years, e.g., 2018, 2019, 2020]

To Whom It May Concern:

Please be advised that this office represents [Client's Name] regarding their request for Innocent Spouse Relief under Internal Revenue Code Section 6015.

Enclosed please find a signed Form 2848, Power of Attorney and Declaration of Representative, authorizing [Your Name] to act on behalf of the taxpayer for the periods indicated above.

Also enclosed is Form 8857, Request for Innocent Spouse Relief, along with supporting documentation demonstrating that my client meets the criteria for relief under:

- IRC Section 6015(b) - Innocent Spouse Relief
- IRC Section 6015(c) - Separation of Liability
- IRC Section 6015(f) - Equitable Relief

My client contends that at the time the joint returns were signed, they did not know, and had no reason to know, of the understatement or underpayment of tax. Furthermore, taking into account all facts and circumstances, it would be inequitable to hold my client liable for the deficiency.

Please direct all future correspondence and inquiries regarding this matter to my attention at the address listed above. If you require additional information, please contact me directly at [Phone Number].

Sincerely,

[Your Signature]

[Your Printed Name]

[Title/Professional Designation]

[CAF Number]

Enclosures:

Form 2848 (Power of Attorney)

Form 8857 (Request for Innocent Spouse Relief)
Supporting Documentation